

## **SUPPLEMENTAL INFORMATION**

## **GENERAL FUND**

**The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.**

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 14,730,714	\$ 14,515,280	\$ 14,423,024	\$ (92,256)
Sales and Use Taxes	200,150	200,150	136,661	(63,489)
Interest/Penalty on Taxes	705,000	705,000	681,324	(23,676)
Total Taxes	15,635,864	15,420,430	15,241,009	(179,421)
Intergovernmental				
State Aid	209,300	209,300	209,402	102
State Shared Taxes	3,184,662	3,184,662	3,260,479	75,817
E 911 Wireless	53,440	53,440	38,387	(15,053)
Court System	613,392	735,482	653,188	(82,294)
County Clerk/Elections	48,435	48,435	-	(48,435)
County Treasurer	36,000	36,000	36,805	805
Disaster Asst - General Govt	-	5,250	63,917	58,667
Payment in lieu of taxes	51,500	51,500	51,500	-
Land Records	300	300	300	-
Sheriff/Jail	45,000	45,000	70,595	25,595
Emergency Management	161,548	280,588	128,084	(152,504)
Health Department	644,338	759,530	765,172	5,642
Senior Services	415,525	415,525	443,155	27,630
Family Support	988,328	1,000,452	989,098	(11,354)
Veterans Services	13,000	13,000	13,000	-
County Extension Office	18,000	18,000	2,781	(15,219)
Parks	253,875	259,347	135,745	(123,602)
Land & Water Conservation	568,706	613,706	681,033	67,327
Environmental Services	50,000	50,000	31,922	(18,078)
Housing/Economic Development	100,000	100,000	377,294	277,294
Total Intergovernmental	7,455,349	7,879,517	7,951,857	72,340
Licenses and Permits				
County Clerk	34,300	34,300	28,764	(5,536)
Court System	-	-	330	330
Health Department	164,600	164,600	166,271	1,671
Sheriff	2,000	2,000	1,610	(390)
Zoning/Environmental Services	154,700	155,970	190,573	34,603
Total Licenses and Permits	355,600	356,870	387,548	30,678
Fines and Forfeits				
Court System	685,000	685,000	636,133	(48,867)
Environmental Services	3,017	3,017	3,310	293
Total Fines and Forfeits	688,017	688,017	639,443	(48,574)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Public Charges for Services

County Board	400	400	870	470
Clerk of Courts	523,100	523,100	560,523	37,423
Probate	36,500	36,500	28,773	(7,727)
Family Court Commissioner	42,500	42,500	36,559	(5,941)
Morgue	110,095	110,095	122,421	12,326
District Attorney	11,930	11,930	14,547	2,617
Corporation Counsel	20,000	20,000	14,153	(5,847)
County Clerk	30	30	22	(8)
Elections	50	50	-	(50)
Human Resources	20	20	72	52
Information Systems	8,500	8,500	9,662	1,162
Finance Department	1,000	1,000	1,652	652
County Treasurer	5,500	5,500	4,979	(521)
Land Information	1,500	1,500	-	(1,500)
Central Services	2,000	2,000	1,054	(946)
Jail Building	80,000	80,000	80,000	-
Register of Deeds	26,000	26,000	26,571	571
Land Records	437,000	437,000	490,384	53,384
Sheriff	127,500	127,500	155,713	28,213
Deputy Reserves	35,000	35,000	35,189	189
Dispatch	-	-	113	113
Jail	773,200	773,200	629,600	(143,600)
Health Department	706,520	706,520	793,553	87,033
Family Support	31,800	31,800	25,040	(6,760)
Senior Services	31,000	31,000	34,051	3,051
Parks	90,700	90,700	83,195	(7,505)
Fairgrounds	145,950	145,950	145,962	12
County Extension Office	27,020	27,020	38,104	11,084
Land & Water Conservation	14,280	14,280	22,725	8,445
Planning	9,000	9,000	6,093	(2,907)
Total Public Charges for Services	3,298,095	3,298,095	3,361,580	63,485

Intergovernmental Charges for Services

Clerk of Courts	9,000	9,000	14,375	5,375
State Special Charges	14,834	14,834	14,834	-
Morgue/Medical Examiner	507,500	507,500	580,134	72,634
Elections	25,500	25,500	36,363	10,863
County Treasurer	23,000	23,000	23,442	442
Land Information	1,100	1,100	956	(144)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Intergovernmental Charges for Services

Central Services	70	70	25	(45)
Telecommunication	172,050	172,570	176,506	3,936
Government Center	374,805	402,000	316,373	(85,627)
Register of Deeds	1,200	1,200	1,837	637
Land Records	-	-	6,137	6,137
Sheriff	6,000	6,000	22,889	16,889
Dispatch Center	1,488	1,488	5,184	3,696
Jail	1,701,000	1,701,000	2,030,779	329,779
Health Department	68,778	68,778	71,340	2,562
Senior Services	439,000	439,000	453,094	14,094
County Extension Office	17,819	17,819	38,169	20,350
Land & Water Conservation	17,500	17,500	18,771	1,271
Fairgrounds	1,350	1,350	1,350	-

Total Intergovernmental Charges  
for Services

3,381,994	3,409,709	3,812,558	402,849
-----------	-----------	-----------	---------

Interdepartmental Charges for Services

Clerk of Courts	2,915	2,915	3,356	441
Probate	-	-	146	146
Family Court Commissioner	86,200	86,200	96,672	10,472
Corporation Counsel	67,500	67,500	55,040	(12,460)
County Executive	6,200	6,200	6,200	-
District Attorney	90,134	90,134	27,559	(62,575)
Information Systems	909,505	909,505	909,505	-
Misc. Revenue	21,056	21,056	21,056	-
Finance Department	9,200	9,200	8,633	(567)
Indirect Cost Allocation	654,793	654,793	679,386	24,593
Land Information	76,250	76,250	80,318	4,068
Central Services	60,000	60,000	60,495	495
Portland St. Property	213,500	213,500	213,500	-
Land Records	20	20	34	14
RM Meeting Room	1,500	2,100	720	(1,380)
Elm St. Property	13,200	13,200	13,200	-
Sheriff	148,075	148,075	152,952	4,877
Health Department	703,319	703,319	740,786	37,467
Senior Services	182,000	182,000	201,945	19,945
County Extension Office	4,250	4,250	5,650	1,400
Land / Water Conservation	-	-	300	300
Planning	-	-	8	8

Total Interdepartmental Charges  
for Services

3,249,617	3,250,217	3,277,461	27,244
-----------	-----------	-----------	--------

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	25,500	25,500	26,340	840
Sale of Property, Equipment and				
Materials	420,000	420,000	67,174	(352,826)
Interest Income	995,000	995,000	438,663	(556,337)
Insurance Recoveries	-	-	26,121	26,121
Prior Year Revenue	-	-	262,129	262,129
CDBG Loan Repayments	-	-	536,889	536,889
Donations	75,600	97,736	109,538	11,802
Unclassified	95,010	95,010	584,104	489,094
Total Miscellaneous	1,611,110	1,633,246	2,050,958	417,712
Total Revenues	35,675,646	35,936,101	36,722,414	786,313
Other Financing Sources:				
Long Term Debt Issued	1,595,000	21,600,090	22,303,522	703,432
Transfers In	150,000	150,000	2,780,869	2,630,869
Total Other Financing Sources	1,745,000	21,750,090	25,084,391	3,334,301
Total Revenues and Other Financing Sources	\$ 37,420,646	\$ 57,686,191	\$ 61,806,805	\$ 4,120,614

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 79,650	\$ 79,650	76,263	\$ 3,387
Other Operating Expenditures	50,355	50,355	41,995	8,360
Total Expenditures	130,005	130,005	118,258	11,747
Commissions and Committees				
Salaries, Wages and Benefits	7,000	7,000	8,094	(1,094)
Other Operating Expenditures	2,000	2,000	2,945	(945)
Total Expenditures	9,000	9,000	11,039	(2,039)
Clerk of Courts				
Salaries, Wages and Benefits	1,546,229	1,561,599	1,536,043	25,556
Other Operating Expenditures	718,450	722,027	785,694	(63,667)
Total Expenditures	2,264,679	2,283,626	2,321,737	(38,111)
Probate Office				
Salaries, Wages and Benefits	131,030	134,160	136,025	(1,865)
Other Operating Expenditures	113,545	113,545	105,740	7,805
Total Expenditures	244,575	247,705	241,765	5,940
Family Court Commissioner				
Salaries, Wages and Benefits	296,075	303,793	304,550	(757)
Other Operating Expenditures	18,060	18,060	17,118	942
Total Expenditures	314,135	321,853	321,668	185
Medical Examiner/Morgue				
Salaries, Wages and Benefits	767,909	790,664	790,873	(209)
Capital Outlay	9,000	12,500	13,666	(1,166)
Other Operating Expenditures	136,210	135,110	108,535	26,575
Total Expenditures	913,119	938,274	913,074	25,200
District Attorney				
Salaries, Wages and Benefits	313,406	319,136	270,936	48,200
Other Operating Expenditures	237,460	282,310	196,904	85,406
Total Expenditures	550,866	601,446	467,840	133,606
Victim/Witness Program				
Salaries, Wages and Benefits	106,235	108,975	112,605	(3,630)
Other Operating Expenditures	8,865	9,865	10,444	(579)
Total Expenditures	115,100	118,840	123,049	(4,209)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Corporation Counsel				
Salaries, Wages and Benefits	338,380	345,871	343,902	1,969
Capital Outlay	7,500	7,500	-	7,500
Other Operating Expenditures	67,350	67,350	55,264	12,086
Total Expenditures	413,230	420,721	399,166	21,555
County Executive				
Salaries, Wages and Benefits	178,895	179,995	179,600	395
Capital Outlay	-	736	736	-
Other Operating Expenditures	10,570	10,570	9,931	639
Total Expenditures	189,465	191,301	190,267	1,034
County Clerk				
Salaries, Wages and Benefits	196,206	171,396	177,620	(6,224)
Capital Outlay	1,850	1,850	1,618	232
Other Operating Expenditures	13,885	13,885	12,579	1,306
Total Expenditures	211,941	187,131	191,817	(4,686)
Elections				
Salaries, Wages and Benefits	22,753	35,353	36,818	(1,465)
Capital Outlay	50,595	50,595	-	50,595
Other Operating Expenditures	37,060	37,060	26,017	11,043
Total Expenditures	110,408	123,008	62,835	60,173
Animal Licenses -other	5,000	5,000	4,369	631
Human Resources				
Salaries, Wages and Benefits	248,159	266,659	263,725	2,934
Capital Outlay	-	3,830	3,440	390
Other Operating Expenditures	73,800	76,970	54,011	22,959
Total Expenditures	321,959	347,459	321,176	26,283
Information Systems				
Salaries, Wages and Benefits	769,980	794,540	793,040	1,500
Capital Outlay	91,050	107,050	89,508	17,542
Other Operating Expenditures	166,210	181,010	130,269	50,741
Total Expenditures	1,027,240	1,082,600	1,012,817	69,783

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Finance Department				
Salaries, Wages and Benefits	531,165	537,665	536,882	783
Capital Outlay	925	20,925	13,611	7,314
Other Operating Expenditures	221,025	227,525	219,215	8,310
Total Expenditures	753,115	786,115	769,708	16,407
County Treasurer				
Salaries, Wages and Benefits	258,180	261,730	253,078	8,652
Capital Outlay	925	2,330	2,018	312
Other Operating Expenditures	96,050	100,990	63,371	37,619
Total Expenditures	355,155	365,050	318,467	46,583
Land Information				
Salaries, Wages and Benefits	144,070	343,280	348,255	(4,975)
Capital Outlay	2,650	2,650	-	2,650
Other Operating Expenditures	28,070	28,305	26,044	2,261
Total Expenditures	174,790	374,235	374,299	(64)
Purchasing				
Salaries, Wages and Benefits	115,489	119,014	118,778	236
Capital Outlay	-	3,500	-	3,500
Other Operating Expenditures	6,761	6,761	4,975	1,786
Total Expenditures	122,250	129,275	123,753	5,522
Risk Management - other	183,600	183,600	130,691	52,909
Telecommunications				
Salaries, Wages and Benefits	22,140	22,660	22,971	(311)
Capital Outlay	125,340	149,970	5,576	144,394
Other Operating Expenditures	145,500	145,500	121,445	24,055
Total Expenditures	292,980	318,130	149,992	168,138
Central Services				
Salaries, Wages and Benefits	31,814	36,744	32,927	3,817
Other Operating Expenditures	61,170	61,170	54,210	6,960
Total Expenditures	92,984	97,914	87,137	10,777

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	319,190	320,390	317,991	2,399
Capital Outlay	60,000	134,300	63,966	70,334
Other Operating Expenditures	985,570	992,700	842,045	150,655
Total Expenditures	1,364,760	1,447,390	1,224,002	223,388
Administrative Car Pool-Other	9,270	9,270	9,072	198
Register of Deeds				
Salaries, Wages and Benefits	272,309	274,399	271,978	2,421
Capital Outlay	7,450	8,450	5,795	2,655
Other Operating Expenditures	52,122	52,122	47,344	4,778
Total Expenditures	331,881	334,971	325,117	9,854
Land Records				
Salaries, Wages and Benefits	231,497	55,845	52,387	3,458
Capital Outlay	18,000	18,000	15,106	2,894
Other Operating Expenditures	80,628	64,053	61,475	2,578
Total Expenditures	330,125	137,898	128,968	8,930
Section Corner-Other Operating Exp	8,000	9,977	8,492	1,485
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	-	-	51,638	(51,638)
Future Budget Adjustments	(398,607)	(148,607)	-	(148,607)
Total Expenditures	(398,607)	(148,607)	51,638	(200,245)
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	1,000	1,000	2,869	(1,869)
Total General Government	10,442,025	11,054,187	10,405,082	649,105
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,235,885	5,299,655	5,184,369	115,286
Capital Outlay	367,005	526,425	456,234	70,191
Other Operating Expenditures	783,690	862,060	674,348	187,712
Total Expenditures	6,386,580	6,688,140	6,314,951	373,189

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Dispatch Center				
Salaries, Wages and Benefits	1,632,835	1,683,965	1,712,150	(28,185)
Capital Outlay	84,450	236,520	164,993	71,527
Other Operating Expenditures	397,596	387,236	302,883	84,353
Total Expenditures	2,114,881	2,307,721	2,180,026	127,695
Communication Infrastructure				
Other Operating Expenditures	-	38,400	17,598	20,802
Deputy Reserves				
Salaries, Wages and Benefits	37,000	37,000	36,799	201
Jail				
Salaries, Wages and Benefits	4,515,260	4,796,993	4,766,199	30,794
Capital Outlay	63,550	180,676	109,585	71,091
Other Operating Expenditures	1,453,360	1,453,316	1,314,611	138,705
Total Expenditures	6,032,170	6,430,985	6,190,395	240,590
Jail Building Maintenance-other	506,990	506,990	522,674	(15,684)
Emergency Government				
Salaries, Wages and Benefits	164,193	184,168	181,799	2,369
Capital Outlay	38,700	173,700	12,144	161,556
Other Operating Expenditures	161,397	162,997	114,505	48,492
Total Expenditures	364,290	520,865	308,448	212,417
County Ambulance-other	268,378	268,378	268,378	-
Total Public Safety	15,710,289	16,798,479	15,839,269	959,210
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,583,020	1,663,940	1,640,111	23,829
Capital Outlay	2,775	39,775	24,011	15,764
Other Operating Expenditures	317,170	326,170	406,559	(80,389)
Total Expenditures	1,902,965	2,029,885	2,070,681	(40,796)
Inspection Program				
Salaries, Wages and Benefits	166,378	169,988	168,137	1,851
Capital Outlay	925	12,925	12,881	44
Other Operating Expenditures	34,575	58,951	33,409	25,542
Total Expenditures	201,878	241,864	214,427	27,437
(Continued)				

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Home Health				
Salaries, Wages and Benefits	673,131	690,621	710,717	(20,096)
Other Operating Expenditures	131,689	131,689	122,593	9,096
Total Expenditures	804,820	822,310	833,310	(11,000)
Personal Care				
Salaries, Wages and Benefits	133,852	136,972	133,086	3,886
Other Operating Expenditures	20,265	20,265	16,939	3,326
Total Expenditures	154,117	157,237	150,025	7,212
Tobacco Control				
Salaries, Wages and Benefits	52,398	54,908	54,292	616
Other Operating Expenditures	12,000	14,168	5,579	8,589
Total Expenditures	64,398	69,076	59,871	9,205
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	84,240	86,105	90,000	(3,895)
Other Operating Expenditures	14,700	19,550	12,108	7,442
Total Expenditures	98,940	105,655	102,108	3,547
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	304,093	310,803	313,978	(3,175)
Capital Outlay	-	21,500	6,869	14,631
Other Operating Expenditures	25,190	50,478	47,701	2,777
Total Expenditures	329,283	382,781	368,548	14,233
Family Support				
Salaries, Wages and Benefits	877,014	895,388	895,306	82
Capital Outlay	7,450	7,450	2,465	4,985
Other Operating Expenditures	333,456	341,456	319,609	21,847
Total Expenditures	1,217,920	1,244,294	1,217,380	26,914
Transportation/Senior Services				
Salaries, Wages and Benefits	587,255	600,135	550,123	50,012
Capital Outlay	65,000	65,000	46,965	18,035
Other Operating Expenditures	686,889	945,027	492,521	452,506
Total Expenditures	1,339,144	1,610,162	1,089,609	520,553

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	142,125	145,125	143,314	1,811
Capital Outlay	1,350	23,486	23,075	411
Other Operating Expenditures	49,535	57,722	47,879	9,843
Total Expenditures	193,010	226,333	214,268	12,065
CASA	48,000	48,000	48,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,357,475	6,940,597	6,371,227	569,370
Culture, Recreation and Education				
Library-other	1,151,191	1,151,191	1,151,182	9
Parks				
Salaries, Wages and Benefits	212,270	216,520	208,738	7,782
Capital Outlay	132,447	340,110	291,955	48,155
Other Operating Expenditures	143,651	159,580	135,890	23,690
Total Expenditures	488,368	716,210	636,583	79,627
Fairgrounds				
Salaries, Wages and Benefits	193,766	198,066	196,618	1,448
Capital Outlay	152,450	280,740	271,904	8,836
Other Operating Expenditures	153,925	154,900	154,898	2
Total Expenditures	500,141	633,706	623,420	10,286
County Extension Office				
Salaries, Wages and Benefits	219,578	188,578	186,417	2,161
Capital Outlay	12,775	12,775	4,522	8,253
Other Operating Expenditures	351,110	448,293	344,343	103,950
Total Expenditures	583,463	649,646	535,282	114,364
UW Center-Fond du Lac Campus				
Capital Outlay	-	22,590	22,590	-
Other Operating Expenditures	61,120	86,275	94,215	(7,940)
Total Expenditures	61,120	108,865	116,805	(7,940)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Culture, Recreation and Education				
Recreation Trails-other	311,875	311,875	147,936	163,939
Total Culture, Recreation and Education	3,096,158	3,571,493	3,211,208	360,285
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	544,746	564,256	563,719	537
Capital Outlay	-	-	-	-
Other Operating Expenditures	470,082	539,324	597,099	(57,775)
Total Expenditures	1,014,828	1,103,580	1,160,818	(57,238)
Planning				
Salaries, Wages and Benefits	164,100	163,800	158,894	4,906
Capital Outlay	1,000	1,000	736	264
Other Operating Expenditures	35,830	65,330	53,076	12,254
Total Expenditures	200,930	230,130	212,706	17,424
Natural Beauty Council-other	260	260	353	(93)
County Promotion-other	106,100	107,450	118,307	(10,857)
CDBG - Emergency Assistance Program	-	-	190,094	(190,094)
CDBG - Revolving Loan Fund	100,000	100,000	724,089	(624,089)
Fond du Lac County Econ Development Corp appropriation for Mercury Marine	-	20,000,000	20,000,000	-
Environmental Services				
Salaries, Wages and Benefits	193,071	197,311	196,438	873
Capital Outlay	-	-	-	-
Other Operating Expenditures	92,969	92,969	60,650	32,319
Total Expenditures	286,040	290,280	257,088	33,192
Non-Metallic Mining				
Salaries, Wages and Benefits	35,237	36,087	36,032	55
Other Operating Expenditures	45,244	47,288	8,590	38,698
Total Expenditures	80,481	83,375	44,622	38,753

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
POWTS Maintenance Program				
Salaries, Wages and Benefits	55,583	56,853	56,555	298
Capital Outlay	-	-	258	(258)
Other Operating Expenditures	17,284	49,590	10,160	39,430
Total Expenditures	72,867	106,443	66,973	39,470
 Total Conservation and Development	1,861,506	22,021,518	22,775,050	(753,532)
 Capital Outlay				
Building Improvements-DSS	65,000	65,000	64,078	922
Building Improvements-Govt Center	56,000	105,150	42,706	62,444
Building Improvements-Parks	35,000	35,000	-	35,000
Building Improvements-Highway	95,000	126,700	117,841	8,859
Eqpmt/Bldg - Contingency	20,000	23,188	-	23,188
Major Projects - Contingency	45,000	20,054	-	20,054
Aeronautic Industrial Park	1,300,000	1,330,204	321,875	1,008,329
Total Capital Outlay	1,616,000	1,705,296	546,500	1,158,796
 Contingency				
Salary/Fringe	480,000	171,205	-	171,205
 Total Expenditures	39,563,453	62,262,775	59,148,336	3,114,439
 Other Financing Uses:				
Transfers out	225,000	225,000	1,192,501	(967,501)
 Total Expenditures and Other Financing Uses	\$ 39,788,453	\$ 62,487,775	\$ 60,340,837	\$ 2,146,938

**THIS PAGE LEFT BLANK INTENTIONALLY**



## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Fund**

**Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.**

**Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.**

### **Permanent Fund**

**Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.**

**Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.**

**FOND DU LAC COUNTY, WISCONSIN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2009

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 44,288	\$ 68,255	\$ 112,543
Receivables			
Accounts	1,684	-	1,684
Interest	-	210	210
Inventories and prepaid items	1,946	-	1,946
<b>TOTAL ASSETS</b>	<b>\$ 47,918</b>	<b>\$ 68,465</b>	<b>\$ 116,383</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,600	\$ -	\$ 1,600
Accrued payroll liabilities	14,016	-	14,016
<b>Total Liabilities</b>	<b>15,616</b>	<b>-</b>	<b>15,616</b>
<b>Fund Balances</b>			
<b>Reserved</b>			
Inventories and prepaid items	1,946	-	1,946
Sheriff canine fund	-	50,000	50,000
<b>Unreserved</b>			
Designated	30,356	18,465	48,821
<b>Total Fund Balances</b>	<b>32,302</b>	<b>68,465</b>	<b>100,767</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 47,918</b>	<b>\$ 68,465</b>	<b>\$ 116,383</b>

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended December 31, 2009

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 417,359	\$ -	\$ 417,359
Public charges for services	125,109	-	125,109
Intergovernmental charges for services	22,676	-	22,676
Miscellaneous	17	1,570	1,587
Total Revenues	<u>565,161</u>	<u>1,570</u>	<u>566,731</u>
Expenditures			
Current			
Health and human services	<u>551,299</u>	<u>-</u>	<u>551,299</u>
Net Change in Fund Balances	13,862	1,570	15,432
Fund Balances - Beginning of Year	<u>18,440</u>	<u>66,895</u>	<u>85,335</u>
Fund Balances - End of Year	<u>\$ 32,302</u>	<u>\$ 68,465</u>	<u>\$ 100,767</u>

## **NONMAJOR PROPRIETARY FUNDS**

### **Enterprise Funds**

**Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.**

**Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.**

**Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.**

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Net Assets

Nonmajor Proprietary Funds

December 31, 2009

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 11,021	\$ -	\$ 11,021
Taxes receivable	-	41,670	41,670
Inventories and prepaid items	2,721	40,000	42,721
Total Current Assets	<u>13,742</u>	<u>81,670</u>	<u>95,412</u>
Capital Assets			
Land and improvements	2,723,964	498,204	3,222,168
Buildings and improvements	284,567	-	284,567
Machinery and equipment	848,062	5,871	853,933
Less accumulated depreciation	(1,986,450)	(66,927)	(2,053,377)
Total Capital Assets - Net	<u>1,870,143</u>	<u>437,148</u>	<u>2,307,291</u>
<b>TOTAL ASSETS</b>	<u>1,883,885</u>	<u>518,818</u>	<u>2,402,703</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	7,384	4,191	11,575
Accrued payroll liabilities	24,118	-	24,118
Due to other funds	1,089,739	81,383	1,171,122
Due to other governments	616	3,744	4,360
Unearned revenues	352	44,220	44,572
Current maturities of long-term obligations	11,342	-	11,342
Total Current Liabilities	<u>1,133,551</u>	<u>133,538</u>	<u>1,267,089</u>
Long-term Obligations			
Noncurrent portion of long-term obligations	<u>8,415</u>	<u>-</u>	<u>8,415</u>
<b>TOTAL LIABILITIES</b>	<u>1,141,966</u>	<u>133,538</u>	<u>1,275,504</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,858,801	437,148	2,295,949
Unrestricted (deficit)	<u>(1,116,882)</u>	<u>(51,868)</u>	<u>(1,168,750)</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 741,919</u>	<u>\$ 385,280</u>	<u>\$ 1,127,199</u>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
Nonmajor Proprietary Funds  
Year Ended December 31, 2009

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 624,050	\$ 6,144	\$ 630,194
Interdepartmental charges for services	8,585	-	8,585
Miscellaneous	4,617	-	4,617
Total Operating Revenues	<u>637,252</u>	<u>6,144</u>	<u>643,396</u>
Operating Expenses			
Public works	-	47,375	47,375
Culture, recreation and education	697,890	-	697,890
Depreciation	108,832	16,894	125,726
Total Operating Expenses	<u>806,722</u>	<u>64,269</u>	<u>870,991</u>
Operating Income (Loss)	<u>(169,470)</u>	<u>(58,125)</u>	<u>(227,595)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	37,000	37,000
Investment income	25	-	25
Gain on sale of capital assets	3,726	-	3,726
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(6,310)	-	(6,310)
Total nonoperating revenue (expenses)	<u>(54,059)</u>	<u>37,000</u>	<u>(17,059)</u>
Change in Net Assets	<u>(223,529)</u>	<u>(21,125)</u>	<u>(244,654)</u>
Net Assets - Beginning of Year	<u>965,448</u>	<u>406,405</u>	<u>1,371,853</u>
Net Assets - End of Year	<u>\$ 741,919</u>	<u>\$ 385,280</u>	<u>\$ 1,127,199</u>

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2009

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 649,729	\$ 6,144	\$ 655,873
Cash payments to suppliers	(209,307)	(43,144)	(252,451)
Cash payments to employees	(276,546)	-	(276,546)
Net Cash Provided (Used) by Operating Activities	<u>163,876</u>	<u>(37,000)</u>	<u>126,876</u>
Cash Flows from Noncapital Financing Activities			
Property taxes	<u>-</u>	<u>37,000</u>	<u>37,000</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(81,424)	-	(81,424)
Proceeds from sale of capital assets	3,726	-	3,726
Principal payments on long-term debt	(21,452)	-	(21,452)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(6,310)	-	(6,310)
Net Cash Used by Capital and Related Financing Activities	<u>(156,960)</u>	<u>-</u>	<u>(156,960)</u>
Cash Flows from Investing Activities			
Investment income	<u>25</u>	<u>-</u>	<u>25</u>
Net Increase in Cash and Cash Equivalents	6,941	-	6,941
Cash and Cash Equivalents - Beginning of Year	4,080	-	4,080
Cash and Cash Equivalents -End of Year	<u>\$ 11,021</u>	<u>\$ -</u>	<u>\$ 11,021</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (169,470)	\$ (58,125)	\$ (227,595)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	108,832	16,894	125,726
Changes in assets and liabilities			
Accounts receivable	16	-	16
Inventories and prepaid items	(941)	-	(941)
Accounts payable	3,881	1,973	5,854
Accrued payroll liabilities	6,120	-	6,120
Due to other funds	217,738	2,215	219,953
Due to other governments	430	43	473
Unearned revenues	(1,391)	-	(1,391)
Other liabilities	(1,339)	-	(1,339)
Net Cash Provided (Used) by Operating Activities	<u>\$ 163,876</u>	<u>\$ (37,000)</u>	<u>\$ 126,876</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**



## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

**Advance - Alliant Energy 2005-2006** – This cost center is used to accumulate monies for the payment of the \$1,091,000 Shared Savings Contract advance from Alliant Energy relating to the major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

**General Obligation Taxable Refunding Bonds 2002** – This cost center is used to accumulate monies for the payment of the \$6,070,000 bonds issued to refund the 2001 State Trust Fund Loan originally issued to payoff the County's unfunded pension liability.

**General Obligation Corporate Purpose Bonds 2005** - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

**General Obligation Promissory Notes 2006** – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

**General Obligation Promissory Notes 2007** – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

**General Obligation Taxable Promissory Notes 2008** – This cost center is used to accumulate monies for the payment of the \$1,500,000 notes issued for the purpose of paying or reimbursing the cost of developing an aeronautic industrial park and expanding the corporate airport hangar area.

**General Obligation Promissory Notes 2008** – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

**General Obligation Promissory Notes 2009** – This cost center is used to accumulate monies for the payment of the \$6,885,000 notes issued to refund the 2001 General Obligation Bonds and for the purpose of paying the costs of various capital projects, including airport projects, building remodeling computer software upgrades, sheriff's equipment, highway projects, communication/radio system equipment, airport industrial park projects, parks projects and county jail/corrections photo system software upgrade.

# FOND DU LAC COUNTY, WISCONSIN

Balance Sheet

Debt Service Fund

December 31, 2009

	Advance Alliant Energy 2005 - 2006	General Obligation Taxable Refunding Bonds 2002	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	General Obligation Taxable Promissory Notes 2008	General Obligation Promissory Notes 2008	General Obligation Promissory Notes 2009	Total Debt Service Fund
ASSETS									
Receivables									
Taxes	\$ 234,383	\$ 608,467	\$ 499,413	\$ 598,700	\$ 760,700	\$ 75,000	\$ 1,718,163	\$ 772,055	\$ 5,266,881
TOTAL ASSETS	\$ 234,383	\$ 608,467	\$ 499,413	\$ 598,700	\$ 760,700	\$ 75,000	\$ 1,718,163	\$ 772,055	\$ 5,266,881
LIABILITIES AND FUND BALANCES									
Liabilities									
Deferred revenues	\$ 234,383	\$ 608,467	\$ 499,413	\$ 598,700	\$ 760,700	\$ 75,000	\$ 1,718,163	\$ 772,055	\$ 5,266,881
TOTAL LIABILITIES AND FUND BALANCES	\$ 234,383	\$ 608,467	\$ 499,413	\$ 598,700	\$ 760,700	\$ 75,000	\$ 1,718,163	\$ 772,055	\$ 5,266,881

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Debt Service Fund  
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 4,743,115	\$ 4,743,115	\$ 4,743,115	\$ -
Expenditures				
Debt Service				
Principal	3,551,778	3,551,778	5,649,156	(2,097,378)
Interest and fiscal charges	1,229,793	1,229,791	1,187,742	42,049
Total Expenditures	4,781,571	4,781,569	6,836,898	(2,055,329)
Excess (Deficit) of Revenues Over Expenditures	(38,456)	(38,454)	(2,093,783)	(2,055,329)
Other Financing Sources (Uses)				
Long term debt issued	-	-	2,071,478	2,071,478
Issuance premium on long term debt	-	-	287,600	287,600
Debt issuance costs	-	-	(303,751)	(303,751)
Transfers in	75,000	75,000	75,003	3
Transfers out	(48,793)	(48,793)	(48,794)	(1)
Total Other Financing Sources (Uses)	26,207	26,207	2,081,536	2,055,329
Net Change in Fund Balance	(12,249)	(12,247)	(12,247)	-
Fund Balance - Beginning of Year	12,247	12,247	12,247	-
Fund Balance - End of Year	\$ (2)	\$ -	\$ -	\$ -

## **INTERNAL SERVICE FUNDS**

**Internal Service Funds** are used to account for services provided by one department to other departments on a cost-reimbursement basis.

**Central Maintenance Fund** – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

**FOND DU LAC COUNTY, WISCONSIN**

## Combining Statement of Net Assets

## Internal Service Funds

December 31, 2009

	Central Maintenance	Total Internal Service Funds
<b>ASSETS</b>		
Current Assets		
Cash and investments	\$ 97,384	\$ 97,384
Taxes receivable	215,425	215,425
Inventories and prepaid items	15,732	15,732
Total Current Assets	<u>328,541</u>	<u>328,541</u>
Capital Assets		
Machinery and equipment	232,175	232,175
Less accumulated depreciation	(200,682)	(200,682)
Total Capital Assets - Net	<u>31,493</u>	<u>31,493</u>
<b>TOTAL ASSETS</b>	<u>360,034</u>	<u>360,034</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	3,917	3,917
Accrued payroll liabilities	46,324	46,324
Deferred revenues	215,425	215,425
Current maturities of long-term obligations	3,711	3,711
Total Current Liabilities	<u>269,377</u>	<u>269,377</u>
Long-term Obligations		
Noncurrent portion of long-term obligations	<u>25,557</u>	<u>25,557</u>
<b>TOTAL LIABILITIES</b>	<u>294,934</u>	<u>294,934</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	31,493	31,493
Unrestricted	<u>33,607</u>	<u>33,607</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 65,100</u>	<u>\$ 65,100</u>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
Internal Service Funds  
Year Ended December 31, 2009

	Central Maintenance	Total Internal Service Funds
Operating Revenues		
Interdepartmental charges for services	\$ 343,277	\$ 343,277
Operating Expenses		
General government	535,578	535,578
Depreciation	13,788	13,788
Total Operating Expenses	549,366	549,366
Operating Income (Loss)	(206,089)	(206,089)
Nonoperating Revenues		
Property taxes	209,955	209,955
Gain on sale of capital assets	922	922
Total nonoperating revenue	210,877	210,877
Income before transfers	4,788	4,788
Other Financing Sources (Uses)		
Transfer out	(6,000)	(6,000)
Change in Net Assets	(1,212)	(1,212)
Net Assets - Beginning of Year	66,312	66,312
Net Assets - End of Year	\$ 65,100	\$ 65,100

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Cash Flows

Internal Service Funds

Year Ended December 31, 2009

	Central Maintenance	Total Internal Service Funds
<b>Cash Flows from Operating Activities:</b>		
Cash received from user charges	\$ 343,277	\$ 343,277
Cash payments to suppliers	(175,373)	(175,373)
Cash payments to employees	(348,706)	(348,706)
Net Cash Provided (Used) by Operating Activities	(180,802)	(180,802)
<b>Cash Flows from Noncapital Financing Activities:</b>		
Property taxes	209,955	209,955
Transfers out	(6,000)	(6,000)
Net Cash Provided by Noncapital Financing Activities	203,955	203,955
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Sale of capital assets	922	922
Net Increase in Cash and Cash Equivalents	24,075	24,075
Cash and Cash Equivalents - Beginning of Year	73,309	73,309
Cash and Cash Equivalents -End of Year	<u>\$ 97,384</u>	<u>\$ 97,384</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>		
Operating income (loss)	\$ (206,089)	\$ (206,089)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	13,788	13,788
Changes in assets and liabilities		
Inventories and prepaid items	891	891
Accounts payable	2,015	2,015
Accrued payroll liabilities	2,164	2,164
Other liabilities/long-term obligations	6,429	6,429
Net Cash Provided (Used) by Operating Activities	<u>\$ (180,802)</u>	<u>\$ (180,802)</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**



## **FIDUCIARY FUNDS**

### **Agency Funds**

**Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.**

**Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.**

**District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.**

**Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.**

**Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.**

**Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.**

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Balance Sheet  
Agency Funds  
December 31, 2009

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
<b>ASSETS</b>						
Cash and investments	\$ 188,116	\$ 7,423	\$ 74,356	\$ 1,173,005	\$ 4,738,835	\$ 6,181,735
Receivables						
Delinquent special assessments	-	-	-	-	193,328	193,328
Accounts	-	-	563	-	-	563
Due from other governments	-	-	-	-	1,201,844	1,201,844
<b>TOTAL ASSETS</b>	<b>\$ 188,116</b>	<b>\$ 7,423</b>	<b>\$ 74,919</b>	<b>\$ 1,173,005</b>	<b>\$ 6,134,007</b>	<b>\$ 7,577,470</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 188,116	-	37,962	390,770	-	616,848
Due to other governments	-	-	304	3,209	6,134,007	6,137,520
Other liabilities	-	7,423	36,653	779,026	-	823,102
<b>TOTAL LIABILITIES</b>	<b>\$ 188,116</b>	<b>\$ 7,423</b>	<b>\$ 74,919</b>	<b>\$ 1,173,005</b>	<b>\$ 6,134,007</b>	<b>\$ 7,577,470</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2009

Balance January 1 2009		Additions		Deductions		Balance December 31 2009
------------------------------	--	-----------	--	------------	--	--------------------------------

**PATIENT TRUST FUND**

Assets

Cash and investments	\$	145,222	\$	1,246,382	\$	1,203,488	\$	188,116
Total Assets	\$	145,222	\$	1,246,382	\$	1,203,488	\$	188,116

Liabilities

Accounts payable	\$	145,222	\$	1,246,382	\$	1,203,488	\$	188,116
Total Liabilities	\$	145,222	\$	1,246,382	\$	1,203,488	\$	188,116

**DISTRICT ATTORNEY FUND**

Assets

Cash and investments	\$	14,763	\$	107,300	\$	114,640	\$	7,423
Total Assets	\$	14,763	\$	107,300	\$	114,640	\$	7,423

Liabilities

Other liabilities	\$	14,763	\$	107,300	\$	114,640	\$	7,423
Total Liabilities	\$	14,763	\$	107,300	\$	114,640	\$	7,423

**HUBER LAW/CANTEEN FUND**

Assets

Cash and investments	\$	71,741	\$	29,746	\$	27,131	\$	74,356
Receivables								
Accounts		1,408		563		1,408		563
Total Assets	\$	73,149	\$	30,309	\$	28,539	\$	74,919

Liabilities

Accounts payable	\$	49,347	\$	10,272	\$	21,657	\$	37,962
Due to other governments		324		2,935		2,955		304
Other liabilities		23,478		9,787		(3,388)		36,653
Total Liabilities	\$	73,149	\$	22,994	\$	21,224	\$	74,919

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2009

	Balance January 1 2009	Additions	Deductions	Balance December 31 2009
<b>CLERK OF COURTS FUND</b>				
<b>Assets</b>				
Cash and investments	\$ 952,106	\$ 528,684	\$ 307,785	\$ 1,173,005
<b>Total Assets</b>	<b>\$ 952,106</b>	<b>\$ 528,684</b>	<b>\$ 307,785</b>	<b>\$ 1,173,005</b>
<b>Liabilities</b>				
Accounts payable	\$ 274,157	\$ 390,770	\$ 274,157	\$ 390,770
Due to other governments	3,505	3,209	3,505	3,209
Other liabilities	674,444	806,123	701,541	779,026
<b>Total Liabilities</b>	<b>\$ 952,106</b>	<b>\$ 1,200,102</b>	<b>\$ 979,203</b>	<b>\$ 1,173,005</b>
<b>TAX COLLECTION FUND</b>				
<b>Assets</b>				
Cash and investments	\$ 6,051,146	\$ 45,226,411	\$ 46,538,722	\$ 4,738,835
Receivables				
Delinquent special assessments	152,021	149,630	108,323	193,328
Due from other governments	1,037,921	1,338,164	1,174,241	1,201,844
<b>Total Assets</b>	<b>\$ 7,241,088</b>	<b>\$ 46,714,205</b>	<b>\$ 47,821,286</b>	<b>\$ 6,134,007</b>
<b>Liabilities</b>				
Due to other governments	\$ 7,241,088	\$ 41,066,761	\$ 42,173,842	\$ 6,134,007
<b>Total Liabilities</b>	<b>\$ 7,241,088</b>	<b>\$ 41,066,761</b>	<b>\$ 42,173,842</b>	<b>\$ 6,134,007</b>
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and investments	\$ 7,234,978	\$ 47,138,523	\$ 48,191,766	\$ 6,181,735
Receivables				
Delinquent special assessments	152,021	149,630	108,323	193,328
Accounts	1,408	563	1,408	563
Due from other governments	1,037,921	1,338,164	1,174,241	1,201,844
<b>Total Assets</b>	<b>\$ 8,426,328</b>	<b>\$ 48,626,880</b>	<b>\$ 49,475,738</b>	<b>\$ 7,577,470</b>
<b>Liabilities</b>				
Accounts payable	\$ 468,726	\$ 1,647,424	\$ 1,499,302	\$ 616,848
Due to other governments	7,244,917	41,072,905	42,180,302	6,137,520
Other liabilities	712,685	923,210	812,793	823,102
<b>Total Liabilities</b>	<b>\$ 8,426,328</b>	<b>\$ 43,643,539</b>	<b>\$ 44,492,397</b>	<b>\$ 7,577,470</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**CAPITAL ASSETS USED IN THE OPERATION OF  
GOVERNMENTAL FUNDS**

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Comparative Schedules by Source

December 31, 2009

	<u>2009</u>	<u>2008</u>
Governmental funds capital assets:		
Land/land improvements	\$ 5,044,542	\$ 4,294,759
Buildings/building improvements	34,003,270	34,744,663
Machinery and equipment	4,530,107	4,348,729
Infrastructure	<u>31,290,884</u>	<u>30,461,026</u>
	<u>\$ 74,868,803</u>	<u>\$ 73,849,177</u>
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	\$ 4,099,298	\$ 3,349,515
Buildings/building improvements	33,576,026	34,564,657
Machinery and equipment	4,153,052	3,964,904
Special Revenue Funds		
Land/land improvements	945,244	945,244
Buildings/building improvements	427,244	180,006
Machinery and equipment	377,055	383,825
Infrastructure	<u>31,290,884</u>	<u>30,461,026</u>
	<u>\$ 74,868,803</u>	<u>\$ 73,849,177</u>

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
Schedule By Function and Activity

December 31, 2009

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government:						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	341,453	268,589	-	307,427	302,615
Probate	-	8,770	7,220	-	7,364	8,626
Family Court Commissioner	-	-	29,741	-	21,796	7,945
Medical Examiner	-	-	20,642	-	19,020	1,622
Morgue	-	-	117,976	-	74,420	43,556
District Attorney	-	2,505	59,908	-	52,925	9,488
Victim/Witness Program	-	-	2,888	-	1,818	1,070
Corp Counsel	-	-	22,283	-	21,583	700
County Executive	-	8,571	11,226	-	12,732	7,065
County Clerk	-	3,342	37,292	-	30,595	10,039
Elections	-	-	110,430	-	100,514	9,916
Human Resources	-	5,040	22,287	-	15,118	12,209
Information Systems	-	44,616	1,103,331	-	901,715	246,232
Finance Dept.	-	4,754	243,249	-	231,929	16,074
County Treasurer	-	4,527	55,367	-	41,818	18,076
Land Information	-	852	31,352	-	25,983	6,221
Purchasing	-	4,329	11,903	-	13,056	3,176
Central Services	-	5,926	488,469	-	481,339	13,056
Telecommunications	-	-	35,681	-	18,033	17,648
Govt. Center	514,643	7,218,164	290,449	-	4,568,882	3,454,374
Safety Bldg	-	1,323,873	6,747	-	1,157,831	172,789

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2009

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	32,384	1,511	-	32,337	7,005
Administrative Car Pool	-	-	53,267	-	53,267	-
Western Avenue Annex	-	953,452	1,649	-	292,935	662,166
Elm St. Property	-	34,295	-	-	10,119	24,176
Adam's School Property	-	73,210	-	-	16,479	56,731
Manis Property	-	5,253	-	-	2,178	3,075
Portland St. Property	-	501,860	-	-	121,798	380,062
Register of Deeds	-	15,306	161,114	-	148,286	28,134
Land Records	-	2,940	148,278	-	120,966	30,252
County Surveyor	-	-	14,142	-	13,770	372
Section Corner	-	-	4,693	-	4,693	-
Total General Government	520,090	10,595,422	3,362,089	-	8,923,131	5,554,470

Public Safety:						
Jail Bldg Maintenance	-	87,503	4,680	-	28,984	63,199
Sheriff	-	-	2,211,924	-	1,434,646	777,278
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch	613,588	36,971	6,299,167	-	4,114,467	2,835,259
Jail	-	20,811,954	713,303	-	4,517,446	17,007,811
EMPG Emerg Mgmt	-	93,663	330,484	-	391,801	32,346
EPCRA Emerg Plan	-	-	26,949	-	23,223	3,726

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
Schedule By Function and Activity (continued)

December 31, 2009

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Public Safety (continued):						
Hazmat	-	-	47,639	-	47,639	-
Jail Huber Canteen	-	-	5,611	-	3,123	2,488
Total Public Safety	613,588	21,030,091	9,646,668	-	10,568,240	20,722,107
Health & Human Services:						
Health Dept	-	-	131,694	-	93,562	38,132
Inspection Program	-	-	39,497	-	22,813	16,684
Home Health	-	-	14,172	-	14,134	38
Tobacco Control	-	-	616	-	616	-
Public Health	-	-	29,723	-	22,608	7,115
WIC	-	-	29,567	-	21,262	8,305
Family Crt Counseling	-	-	7,681	-	7,473	208
Family Support	-	2,177	232,539	-	204,148	30,568
Senior Services	-	3,905	402,105	-	256,019	149,991
Veterans Services	1,710	-	57,392	-	37,707	21,395
Aging Nutrition	-	-	79,638	-	70,756	8,882
Dept of Community Programs	-	128,251	680,011	-	540,069	268,193
Dept of Social Services	-	557,912	943,475	-	857,505	643,882
Care Mgmt Organization	-	-	59,653	-	55,698	3,955
Total Health & Human Services:	1,710	692,245	2,707,763	-	2,204,370	1,197,348

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2009

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Culture/Recreation/Education:						
Parks	3,035,082	1,054,308	405,106	-	1,810,520	2,683,976
Waupun Pool	-	-	7,696	-	7,696	-
Recreation Trails	8,319	-	-	-	3,501	4,818
Fairgrounds	1,668,934	3,639,474	423,968	-	3,572,014	2,160,362
County Extension	-	-	152,357	-	123,388	28,969
UW-FDL Center	371,101	16,888,201	19,659	-	7,879,794	9,399,167
Total Culture/Recr/Education	5,083,436	21,581,983	1,008,786	-	13,396,913	14,277,292
Conservation/Development:						
Land Conservation	-	-	166,959	-	155,083	11,876
Conservation Wardens	-	-	650	-	650	-
Planning	-	-	90,566	-	79,468	11,098
County Promotion	1,875,044	-	-	-	78,661	1,796,383
Environmental Services	-	-	44,494	-	43,045	1,449
POWTS Maintenance Program	-	-	18,109	-	12,571	5,538
Non-Metallic Mining	-	-	3,677	-	3,319	358
Total Conservation/Development	1,875,044	-	324,455	-	372,797	1,826,702
County Road/Bridge System						
Highway Infrastructure	945,244	-	-	59,116,572	28,770,932	31,290,884
Total General Fixed Assets						
Allocated to Functions - Net	\$ 9,039,112	\$ 53,899,741	\$ 17,049,761	\$ 59,116,572	\$ 64,236,383	\$ 74,868,803

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

**Schedule of Changes By Function and Activity**

For the year ended December 31, 2009

	Governmental Capital Assets 01/01/09	Additions	Deductions	Governmental Capital Assets 12/31/09
General Government:				
County Board	\$ 405	\$ -	\$ -	\$ 405
Clerk of Courts	610,042	-	-	610,042
Probate	15,990	-	-	15,990
Family Court Commissioner	30,609	-	868	29,741
Medical Examiner	20,642	-	-	20,642
Morgue	104,336	13,640	-	117,976
District Attorney	64,036	-	1,622	62,414
Victim/Witness Program	1,889	999	-	2,888
Corp Counsel	22,283	-	-	22,283
County Executive	19,221	736	160	19,797
County Clerk	39,680	1,618	664	40,634
Elections	94,065	-	-	94,065
Human Resources	24,440	2,886	-	27,326
Information Systems	1,073,635	90,676	-	1,164,311
Finance Dept.	235,793	13,611	1,401	248,003
County Treasurer	58,371	2,018	494	59,895
Land Information	34,600	-	2,396	32,204
Purchasing	16,232	-	-	16,232
Central Services	491,266	3,129	-	494,395
Telecommunications	33,042	2,639	-	35,681
Govt. Center	7,963,731	59,526	-	8,023,257
Safety Bldg	1,330,620	-	-	1,330,620
RM Meeting Room	39,342	-	-	39,342
Administrative Car Pool	53,267	-	-	53,267
Western Avenue Annex	955,101	-	-	955,101
Elm St. Property	34,295	-	-	34,295
Adams School Property	73,210	-	-	73,210
Manis Property	5,253	-	-	5,253
Portland St. Property	501,860	-	-	501,860
Register of Deeds	171,960	5,190	730	176,420
Land Records	146,844	4,374	-	151,218
County Surveyor	14,142	-	-	14,142
Section Corner	4,693	-	-	4,693
Total General Government	14,284,895	201,042	8,335	14,477,602

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**Schedule of Changes By Function and Activity (Continued)**

For the year ended December 31, 2009

	Governmental Capital Assets 01/01/09	Additions	Deductions	Governmental Capital Assets 12/31/09
<b>Public Safety:</b>				
Jail Bldg Maintenance	92,183	-	-	92,183
Sheriff	2,045,979	455,494	289,549	2,211,924
Sheriff Community Serv	6,911	-	-	6,911
Dispatch/Comm Infrastructure	5,158,210	1,801,365	9,850	6,949,725
Jail	21,422,588	104,256	1,594	21,525,250
EMPG Emerg Mgmt	421,982	2,165	-	424,147
EPCRA Emerg Plan	26,949	-	-	26,949
Hazmat	47,639	-	-	47,639
Jail Huber Canteen	5,611	-	-	5,611
<b>Total Public Safety</b>	<b>29,228,052</b>	<b>2,363,280</b>	<b>300,993</b>	<b>31,290,339</b>
<b>Health &amp; Human Services:</b>				
Health Dept	126,778	20,423	15,508	131,693
Inspection Program	22,152	18,382	1,036	39,498
Home Health	14,172	-	-	14,172
Tobacco Control	616	-	-	616
Public Health	30,553	-	830	29,723
WIC	28,198	1,369	-	29,567
Family Crt Counseling	7,681	-	-	7,681
Family Support	232,252	2,466	-	234,718
Senior Services	395,835	61,069	50,893	406,011
Veterans Services	35,708	23,394	-	59,102
Aging Nutrition	95,412	-	15,774	79,638
Dept of Community Programs	730,469	102,754	24,961	808,262
Dept of Social Services	1,162,107	350,587	11,307	1,501,387
Care Mgmt Organization	61,005	-	1,352	59,653
<b>Total Health &amp; Human Services</b>	<b>2,942,938</b>	<b>580,444</b>	<b>121,661</b>	<b>3,401,721</b>

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**Schedule of Changes By Function and Activity (Continued)**

For the year ended December 31, 2009

	Governmental Capital Assets 01/01/09	Additions	Deductions	Governmental Capital Assets 12/31/09
Culture/Recreation/Education:				
Parks	4,333,052	241,945	80,499	4,494,498
Waupun Pool	7,696	-	-	7,696
Recreation Trails	8,319	-	-	8,319
Fairgrounds	5,568,816	216,167	52,607	5,732,376
County Extension	148,056	4,522	220	152,358
UW-FDL Center	17,256,373	22,590	-	17,278,963
<b>Total Culture/Recr/Education</b>	<b>27,322,312</b>	<b>485,224</b>	<b>133,326</b>	<b>27,674,210</b>
Conservation/Development:				
Land Conservation	166,959	-	-	166,959
Conservation Wardens	650	-	-	650
Planning	89,830	736	-	90,566
Co Promotion/Econ Development	1,569,843	305,201	-	1,875,044
Environmental Services	44,894	-	400	44,494
POWTS Maintenance Program	18,109	-	-	18,109
Non-Metallic Mining	3,677	-	-	3,677
<b>Total Conservation/Development</b>	<b>1,893,962</b>	<b>305,937</b>	<b>400</b>	<b>2,199,499</b>
<b>Total Governmental Capital Assets allocated to Functions</b>	<b>75,672,159</b>	<b>3,935,927</b>	<b>564,715</b>	<b>79,043,371</b>
County Road/Bridge System	58,288,035	2,676,048	902,266	60,061,817
<b>Total Governmental Capital Assets</b>	<b>133,960,194</b>	<b>\$ 6,611,975</b>	<b>\$ 1,466,981</b>	<b>139,105,188</b>
Accumulated Depreciation	(60,111,017)	<b>\$ (5,449,150)</b>	<b>\$ (1,323,782)</b>	<b>(64,236,385)</b>
<b>Total Governmental Capital A19 Assets - Net</b>	<b>\$ 73,849,177</b>			<b>\$ 74,868,803</b>